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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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Chapter 11

In re:

Case No. 05-44481(RDD)

DELPHI CORPORATION, et al.

(Jointly Administered)

Debtors.

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**MIAMI-DADE COUNTY TAX COLLECTOR'S RESPONSE TO
DEBTORS' SEVENTEENTH OMNIBUS CLAIMS OBJECTION
(CLAIM NO. 1108)**

MIAMI-DADE COUNTY TAX COLLECTOR ("Tax Collector"), through undersigned counsel, responds as follows to Debtors' Seventeenth Omnibus Claims Objection:

1. Tax Collector filed Claim No. 1108 ("Claim"), dated December 6, 2005, seeking payment of ad valorem taxes with respect to tangible personal property located in Miami-Dade County, owned by specified Debtors, and identified as follows¹:

- a. Folio 40-058870 (Delphi Automotive Systems, LLC)-tax year 2005
- b. Folio 40-074756 (Delphi Automotive Systems, LLC)-tax year 2005

¹ Tax Collector refers the parties as well to Claim No. 1108 itself, for further identifying information.

- c. Folio 40-074757 (Delco Electronics Corp.)-tax year 2005
- d. Folio 40-074755 (Delphi Automotive Systems, LLC)-tax year 2005
- e. Folio 40-058873 (Delphi Automotive Systems, LLC)-tax year 2005
- f. Folio 40-101287 (Delphi Automotive)-tax years 2003, 2004 and 2005

2. At the time the Claim was filed the taxes, including claimed statutory interest², totaled \$17,534.38. As the Debtors have acknowledged, said Claim is secured.³

3. In March of 2006, Debtor-in-Possession Delphi make a partial payment of taxes owed in the amount of \$4036.60, with respect to Folios 40-058870, 40-074756, 40-074757, 40-074755 and 40-058873. No payment was made toward the taxes owed on Folio 40-101287. Copies of the payment documents received by Tax Collector with respect to the March, 2006 payment are attached hereto as Composite Ex. 1.

4. The Debtors in their objection seek to modify Claim to allow the difference between the amount owed with respect to the five specified folios at the time the claim was filed and the amount of the March 2006 payment—\$13,297.02.

5. However, this amount does not reflect either the interest claimed and owed on said balance, nor the fact that 2003-2005 taxes, including interest, are owed on Folio 40-101287.

6. Tax Collector has attached as Composite Ex. 2 printouts from his records evidencing the amounts now owed with respect to all six personal property folios. This total amount, current through July 31, 2007, is \$16,736.31.

² Section 197.172(3), Florida Statutes, sets forth the statutory interest rate with respect to delinquent personal property taxes. Pursuant to Florida law, interest on delinquent taxes accrues on a monthly basis.

³ The basis for the secured status of Tax Collector's Claim is found in Section 197.122(1), Florida Statutes.

WHEREFORE, based on the grounds set forth above, Miami-Dade County Tax Collector requests that an Order be entered overruling Debtors' objection and allowing Tax Collector's claim, as filed, with allowances to be made for partial payments already received.

Respectfully submitted,

R. A. CUEVAS, JR.
Acting Miami-Dade County Attorney
Stephen P. Clark Center
111 N. W. 1st Street, Suite 2810
Miami, FL 33128

By:


Melinda S. Thornton
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e-mail: cao.bkc@miamidade.gov

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was served *facsimile and mail* upon: **DELPHI CORPORATION**, Attn: General Counsel, 5725 Delphi Drive, Troy, MI 48098; **JOHN WM. BUTLER, JR., ESQ.**, **JOHN K. LYONS, ESQ.**, and **JOSEPH N. WHARTON, ESQ.**, Skadden Arps Slate Meagher & Flom LLP, *Counsel to Debtors*, 333 West Wacker Drive, Suite 2100, Chicago, IL 60606; **U.S. TRUSTEE**, United States Trustee, 33 Whitehall Street, 21st Floor, New York, NY 10004, on this 11 day of July, 2007.

By:


Melinda S. Thornton

DELPHI

March 9, 2006

Attn: County Tax Collector
Dade County
PO Box 025218
Miami, FL 33102-5218

RE: Delphi Automotive Systems LLC
Account No's 40-058870, 40-074756, 40-074757, 40-074755,
40-058873

To Whom It May Concern:

Enclosed is a copy of the above referenced tax bill(s) for property taxes for the tax year 2005; together with Delphi Automotive Systems LLC ["Delphi"], Check No. 900543528, in the amount of \$4,036.60 tendered in partial payment of the billed amount.

On October 8, 2005, Delphi filed voluntary petitions for reorganization under Chapter 11 of the Federal Bankruptcy Code. As such, federal law prohibits payment by Delphi for taxes billed for periods to the date of filing [Pre-petition taxes"]. According to the automatic stay provision of Section 362(a) of the Bankruptcy Code, payment of pre-petition taxes is prohibited until after a plan of reorganization is accepted by our creditors, and is approved by the bankruptcy court.

As the amount of taxes billed include pre-petition taxes, in accordance with bankruptcy code requirements, the amount for which Delphi has tendered payment has been prorated to exclude the amount representing pre-petition taxes. Enclosed is a schedule that details the pro-ration amounts.

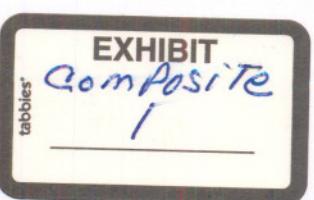
Information regarding the Delphi reorganization, including court documents, claim forms and instructions for filing a claim with the court, are located on the Delphi reorganization website, www.delphidocket.com. If you have any questions regarding this matter, please feel free to contact me directly at (248) 813-8002.

Sincerely,

Richard Colby
Tax Specialist

Enclosures

World Headquarters and Customer Center 5725 Delphi Drive Troy, Michigan 48098-2815 USA



Taxpayer: Delphi Automotive Systems LLC

Tax Collector: Dale County

Acct/Parcel No.	Total Tax	Fiscal Year	Petition Date	Pre-Petition Period	Post-Petition Period	Tax Due Amount	Tax Due Amount
						Pre-Petition Period	Post-Petition Period
40-058870	\$5,247.08	1/1/2005 - 12/31/2005	October 8, 2005	280 Days	85 Days	\$4,025.16	\$1,221.92
40-074756	\$9,601.64	1/1/2005 - 12/31/2005	October 8, 2005	280 Days	85 Days	\$7,365.64	\$2,236.00
40-074757	\$779.47	1/1/2005 - 12/31/2005	October 8, 2005	280 Days	85 Days	\$597.95	\$181.52
40-074755	\$15.04	1/1/2005 - 12/31/2005	October 8, 2005	280 Days	85 Days	\$11.54	\$3.50
40-058873	<u>\$1,690.39</u>	1/1/2005 - 12/31/2005	October 8, 2005	280 Days	85 Days	<u>\$1,296.74</u>	<u>\$393.65</u>
						\$13,297.02	\$4,036.60
	\$17,333.62						

DATE: 07/08/2007 PERSONAL PROPERTY INQUIRY UPDATED: 07/05/2007 PDXM5000
FOLIO: 40058870 STATUS: PAID
NAME: DELPHI AUTOMOTIVE SYSTEMS LLC MUN 32 20050044481BK 10
EQPT @ SECURITY PLASTICS R/E FOLIO: 00 0000 000 0000
PO BOX 5082 OCL LIC#: 0000000
TROY MI 480075082

PROP: 14427 NW 60 AVE

33014 CITY GROSS: 620.89

TANGIBLE VALUE: 226576 CNTY GROSS: 4146.30
MAR AMOUNT: 4767.19

PENALTY ASSESSED: .00 JUL DUE : .00

ADV FLAG: Y SOURCE: Y * * * * D E L I N Q U E N T * * * *

DATE	ACTIVITY	AMT/INFO	* YEAR	STATUS	SEL	AMOUNT
03/15/07	6008 0000032	4767.19 15	*	2005	4	— 4993.20

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*
* *DELINQUENT TAXES DUE: 4993.20

***>> TOTAL TAXES DUE: 4993.20

PF1=TXCA;PF3=VALUE;PF4=R/E;PF5=DELQ;PF7=OCL;PF11=DELYRS; FUNCTION:

** INQUIRY COMPLETE

***** NO MORE HISTORY AVAILABLE FOR ACCT **



DATE: 07/08/2007 PERSONAL PROPERTY INQUIRY UPDATED: 07/05/2007 PDXM5000
FOLIO: 40074756 STATUS: PAID
NAME: DELPHI AUTOMOTIVE SYSTEMS LLC MUN 32 20050044481BK 10
EQPT @ SECURITY PLASTICS R/E FOLIO: 00 0000 000 0000
PO BOX 5082 OCL LIC#: 0000000
TROY MI 480075082
PROP: 14427 NW 60 AVE

	33014	CITY GROSS:	1100.00
TANGIBLE VALUE:	401415	CNTY GROSS:	7345.81
		MAR AMOUNT:	8445.81
PENALTY ASSESSED:	.00	JUL DUE :	.00
ADV FLAG: Y	SOURCE: Y	* * * * DELINQUENT * * * *	
DATE	ACTIVITY	AMT/INFO	* YEAR STATUS SEL AMOUNT
03/15/07	6008 0000031	8445.81 15	* 2005 4 — 9135.39
		*	
		*	
		*	
		*	
		*	
		* *DELINQUENT TAXES DUE:	9135.39
		***>> TOTAL TAXES DUE:	9135.39

PF1=TXCA;PF3=VALUE;PF4=R/E;PF5=DELQ;PF7=OCL;PF11=DELYRS; FUNCTION:

** INQUIRY COMPLETE

***** NO MORE HISTORY AVAILABLE FOR ACCT **

DATE: 07/08/2007 PERSONAL PROPERTY INQUIRY UPDATED: 07/05/2007 PDXM5000

FOLIO: 40074757 STATUS: PAID

NAME: DELCO ELECTRONICS CORP

MUN 32 20050044481BK 10

R/E FOLIO: 00 0000 000 0000

PO BOX 5082

OCL LIC#: 0000000

TROY MI

48007

PROP: 14427 NW 60 AVE

33014

CITY GROSS:

93.47

TANGIBLE VALUE: 34110

CNTY GROSS:

624.19

MAR AMOUNT:

717.66

PENALTY ASSESSED: .00

JUL DUE :

.00

ADV FLAG: Y SOURCE: Y * * * * D E L I N Q U E N T * * * *

DATE ACTIVITY AMT/INFO * YEAR STATUS SEL AMOUNT
03/15/07 6008 0000029 717.66 15 * 2005 4 — 743.46

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* *DELINQUENT TAXES DUE:

743.46

***>> TOTAL TAXES DUE:

743.46

PF1=TXCA;PF3=VALUE;PF4=R/E;PF5=DELQ;PF7=OCL;PF11=DELYRS; FUNCTION:

** INQUIRY COMPLETE

***** NO MORE HISTORY AVAILABLE FOR ACCT **

DATE: 07/08/2007 PERSONAL PROPERTY INQUIRY UPDATED: 07/05/2007 PDXM5000

FOLIO: 40074755 STATUS: PAID

NAME: DELPHI AUTOMOTIVE SYSTEMS LLC
RICHARD COLBY
PO BOX 5082
TROY MIMUN 34 20050044481BK 10
R/E FOLIO: 00 0000 000 0000
OCL LIC#: 0000000

PROP: 17401 NW 2 AVE

480075082

33169 CITY GROSS: 2.93

TANGIBLE VALUE: 569 CNTY GROSS: 10.41
MAR AMOUNT: 13.34

PENALTY ASSESSED: .00 JUL DUE : .00

ADV FLAG: Y SOURCE: R * * * * D E L I N Q U E N T * * * *

DATE ACTIVITY AMT/INFO * YEAR STATUS SEL AMOUNT
03/15/07 6008 0000030 13.34 15 * 2005 4 — 16.31*
*
*
*
*
* *DELINQUENT TAXES DUE: 16.31

***>> TOTAL TAXES DUE: 16.31

PF1=TXCA;PF3=VALUE;PF4=R/E;PF5=DELQ;PF7=OCL;PF11=DELYRS; FUNCTION:

** INQUIRY COMPLETE

***** NO MORE HISTORY AVAILABLE FOR ACCT **

DATE: 07/08/2007 PERSONAL PROPERTY INQUIRY UPDATED: 07/05/2007 PDXM5000

FOLIO: 40058873 STATUS: PAID

NAME: DELPHI AUTOMOTIVE SYSTEMS LLC

MUN 34 20050044481BK 10

RICHARD COLBY

R/E FOLIO: 00 0000 000 0000

PO BOX 5082

OCL LIC#: 0000000

TROY MI

480075082

PROP: 17401 NW 2 AVE

33169

CITY GROSS:

361.54

TANGIBLE VALUE: 70218

CNTY GROSS:

1284.97

MAR AMOUNT:

1646.51

PENALTY ASSESSED: .00

JUL DUE : .00

ADV FLAG: Y SOURCE: Y * * * * D E L I N Q U E N T * * * *

DATE	ACTIVITY	AMT/INFO	* YEAR	STATUS	SEL	AMOUNT
03/15/07	6008 0000033	1646.51	15 *	2005	4	1609.95
			*			
			*			
			*			
			*			
			*			

* *DELINQUENT TAXES DUE: 1609.95

***>> TOTAL TAXES DUE: 1609.95

PF1=TXCA; PF3=VALUE; PF4=R/E; PF5=DELQ; PF7=OCL; PF11=DELYRS; FUNCTION:

** INQUIRY COMPLETE

***** NO MORE HISTORY AVAILABLE FOR ACCT **

